

Summary

Mikhail Beskhmel'nitsyn

(p. 3)

Report on auditing financial and business operations of Sakhalin Ocean Company, an open joint-stock company, for 2002/2003.

The report contains a description of Sakhalin Ocean Company OJSC - form of ownership, organizational and production arrangements, shareholding structure, and lines of business. It analyzes the key production and technical performance parameters, income/expenditure structure, payables and receivables, application of borrowings, composition and status of fixed assets, investment policy of the ocean company, sources of generation, and actual use, of investment funds. There are data of a sampling audit of efficiency and appropriateness of concluded agreements and contracts and their conformity to applicable law.

Alexander Piskunov

(p. 30)

Report on the results of auditing the efficiency of federal budget funds/federal property application in relationships between the Russian Federation Defense Ministry (hereinafter the Russian Defense Ministry) with its subordinate units. The report contains analysis of regulations and laws that govern relations between the Russian Defense Ministry with subordinate enterprises, organizational arrangements and management of production, business, and financial operations of state-owned enterprises accountable to the Russian Defense Ministry; efficient application of federal budget funds/federal property transferred to the federal state-owned unitary enterprises of the Russian Defense Ministry in care and operating management.

Even though they played a positive role as a stability factor in the military logistics of the Russian Armed Forces at the stage when a market system was shaped in this country, many of the federal state-owned unitary enterprises of the Russian Defense Ministry have worked themselves out to a great extent now. They are not duly connected with sales of products/work/services for federal governmental needs and are not eligible to maintain their existing status and accountability in most cases.

Alexander Kushnar

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Report on the audit of financial and business operations of Department for Operation of Buildings of the Russian Foreign Ministry, a federal state-owned institution accountable to the Russian Federation Presidential Administration for 2002-2003.

The report determines legality, efficiency, and appropriateness of application of the federal budget funds and off-budget revenues towards operations of Department for Operation of Buildings of the Russian Foreign Ministry, a federal state-owned institution accountable to the Russian Federation Presidential Administration; legality and efficiency of federal property application.

Vladislav Ignatov

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Report on the documentary audit of granting the mineral use licenses for hydrocarbons in the Irkutsk Region and compliance by mineral users with licenses, taking into consideration receipt of payments for mineral use licenses. The report contains assessment of the current pool of mineral resources in the Irkutsk Region as concerns hydrocarbons, completeness of the existing legal and regulatory basis that governs the procedure for functioning of the governmental

mineral use licensing system and analyzes the mineral use licensing system, compliance with licenses and reasonable mineral use requirements.

Alexander Nazarov

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Concerning the audit results for Novoaltaiskiy Experimental Residential Construction Facility OJSC and the Tselinsk Experimental Residential Construction Facility, which was aimed at assessing target and efficient use of budget funds denominated in foreign exchange and allocated in 1998. Audit target: to assess target and efficient use of budget funds denominated in foreign exchange and allocated in 1998 to Novoaltaiskiy Experimental Residential Construction Facility OJSC, Barnaul, and the Tselinsk Experimental Residential Construction Facility, Rostov-on-Don.

Audit subject: documents substantiating receipt and application of budget funds denominated in foreign exchange towards funding of costs of creating production facilities for rural residential construction, as part of the Own Home Federal Target Program, in Novoaltaiskiy Experimental Residential Construction Facility OJSC and the Tselinsk Experimental Residential Construction Facility.

Vladimir Panskov

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Report on the topical audit of spending the federal budget/off-budget funds on activities of territorial offices of the Russian Federation Ministry for Taxes and Levies in the Republic of Tatarstan.

The report reflects compliance with the procedure established by the Russian Budget Code for communication of notices of budget appropriations and budget commitment limits and for amending the same to the Department of the Russian Federation Ministry for Taxes and Levies for the Republic of Tatarstan and to budget funds recipients accountable to the Department; in addition, it reflects target use of funds received from sources other than the federal budget, the status of receivables and payables, existence of any overdue liabilities, reasons for occurrence of liabilities and steps taken to repay the same.

Sergey Shokhin

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Concerning the audit results of passing of federal budget funds allocated for implementation of Russian Federation Government Resolution № 404 of July 4, 2003, Concerning Compensations for Lost Dwellings and Property to Individuals Affected by Crisis Settlement in the Chechen Republic and Permanently Residing on Its Territory, at Rosselkhozbank OJSC and its branches.

Audit subject: laws, regulations, by-laws, order documents and constitutional documents of Rosselkhozbank OJSC and its branches based in the Chechen Republic, which govern their transactions with federal budget funds assigned for implementation of the said Resolution of the Russian Federation Government.

Audit targets: procedure for and conditions of paying compensations to the Chechen Republic nationals affected by the crisis settlement.

Mikhail Surkov

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Concerning the audit of application of federal property and federal budget funds allocated to the Border Service of the Russian Federation Federal Security Service for subsisting of military schools.

Audit target: funding for subsisting of military schools of Russia's FSS, sources of funding, training of and logistical support for those trained in military schools of the Russian Federation Federal Security Service, funds generated by paid-for educational operations of military schools, calculation of costs of subsisting and training of military students of CIS member states and other states.

Audit subject: federal property and federal budget funds allocated for subsisting audited military schools in 2003.

**Sergey Riabukhin, Vladimir Panskov, Sergey Shokhin,
Alexander Piskunov, Alexander Nazarov**
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The report on the audit of efficiency of the Special Economic Area in the Kaliningrad Region, of spending the federal budget funds allocated in 2002-2003 for implementation of the Federal Target Program of the Kaliningrad Region Development up to 2010, for financial support of the regional budget as well as of fulfillment of decisions of the Russian Federation Accounts Board Collegium, based on the Kaliningrad Region audit in 2001. Assessing economic efficiency of the selected Federal Target Program pattern was an audit objective.

Audit subject: laws, regulations, order documents, instructions and methodic materials on granting preferences on customs fees, tax discounts and other preferences, including those adopted by the governmental authorities of the Kaliningrad Region; efficiency of functioning of the Special Economic Area in the Kaliningrad Region in 1996/2003 as concerns issues referred to the department for control over the federal budget revenue generation and execution; investment operations at the Russian Defense Ministry facilities incorporated into the Federal Target Program, as well as actual use of real estate belonging to the Russian Defense Ministry's units and agencies in the Kaliningrad Region; the federal budget/regional budget funds assigned for environmental efforts in 2002/2003; arranging for the budgetary process in the Kaliningrad Region. The regional budget's revenue/expenditure execution in 2002/2003. Work performed by the Kaliningrad Region Administration for implementation of the Russian Federation Accounts Chamber's presentation of October 12, 2001.

Alexander Nazarov
(p. 200)

Concerning results of auditing target and efficient application of federal budget funds and federal property by the Russian Academy of Agricultural Sciences Siberian Branch (hereinafter - RAAS SB) in 2002/2003.

Audit target: federal budget execution by scientific agencies established with the form of ownership of state-owned scientific institutions of RAAS SB as the federal budget funds administrator and spending unit.

Audit subject: funding of the scientific institutions' R&D under the RAAS SB Program; federal property transferred to RAAS SB.

Sergey Ryabukhin
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An analytical report entitled Assessment of the Arrangements for the Federal Subsidies Allocation among Russian Federation Budget Constituents and Ways of Its Improvement.

The analytical report delivers a brief description of current inter-budgetary relations as concerns federal subsidies allocation among Russian Federation budget constituents, assessment of the arrangements for the federal subsidies allocation through funds established within the federal budget expenditures, and outlines the ways of improving the arrangements for the federal subsidies allocation among the Russian Federation budget constituents.